

*Amendments to the Specification*

Please amend the paragraph on page 20, lines 5-6 as follows:

Figures 3A to 3F ~~[[is]]~~ are cross sectional diagrams of the main steps for manufacturing an ink jet recording head;

8/19/05  
Please amend the paragraph on page 20, lines 18-19 as follows:

8D  
Figures 8A to 8B ~~[[is]]~~ are cross sectional diagrams of the steps for manufacturing an FRAM memory cell;

Please amend the paragraph on page 20 lines 22-23 as follows:

Figures 10A to 10F ~~[[is]]~~ are cross sectional diagrams of the steps for manufacturing an electromechanical transducer;

Please amend the paragraph on page 20, lines 24-25 as follows:

Figures 11G-11K ~~[[is]]~~ are cross sectional diagrams of the main steps for manufacturing an ink jet recording head;

Please amend the paragraph beginning on page 68, line 20 as follows:

An example of manufacturing an electromechanical transducer will now be described through reference to FIG. 19. The baking step in this manufacturing method is different from that described for ~~FIG. 17~~ FIGs. 17A-17F. The rest of the steps, such as the oxide film formation step (~~FIG. 19A~~ FIG. 17A), the interlayer formation step (FIG. 17B)(~~FIG. 19B~~), the bottom electrode formation step (FIG. 17C)(~~FIG. 19C~~), the